

# Rehired PERS Plan 1 Retiree - Reporting Chart

RCW 41.50.139 requires employers to report all retirees in their employ.

Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
LEOFF	P0 <sup>1</sup>	98	Yes	If hours >867 in calendar year	Yes <sup>1</sup>	867 or 1500 <sup>3</sup>	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in PERS.
Locally Elected Official	P0	99	Optional	None	No	Never	Yes - P1 retiree working as a Locally Elected Official may be eligible to return to PERS membership. Have retiree contact a PERS representative if interested.
PERS-eligible <sup>4</sup>	P0	98	Yes	If hours >867 in calendar year	Yes <sup>2</sup>	867 or 1500 <sup>3</sup>	Yes - if retiree elects to return to active membership, contact Employer Support before reporting.
PERS-ineligible <sup>4</sup>	P0	99	Optional	None	Yes <sup>2</sup>	Never	N/A
PSERS	N0	98	Yes	If hours >867 in calendar year	Yes <sup>2</sup>	867 or 1500 <sup>3</sup>	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in PERS.
SERS-eligible	E0	98	Yes	If hours >867 in calendar year	Yes <sup>2</sup>	867 or 1500 <sup>3</sup>	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in PERS.
SERS-ineligible or Classified Sub	E0	99	Optional	None	Yes <sup>2</sup>	Never	N/A
TRS-eligible	T0	98	Yes	If hours >867 in calendar year	Yes <sup>2</sup>	867 or 1500 <sup>3</sup>	Cannot establish membership in TRS unless retiree has less than 15 years of service credit in PERS.
TRS-ineligible or Teaching Sub	T0	99	Optional	None	Yes <sup>2</sup>	Never	N/A

1. There is no Plan L0, so must report in Plan P0

2. Wait period is 30 calendar days from the retirement accrual date (not the separation date).  
For members who retired prior to August 1, 2003, the minimum wait was one calendar month.

3. P1 retiree who waits 90 or more calendar days before returning to work may be eligible to work 1500 hours before impacting pension benefits.  
Refer to DRS Notice 03-004 for additional information.

4. Report in E0 if working in a school district or ESD.